

**IN THE CLAIMS:**

Please amend the claims as follows:

Claims 1 to 11 are cancelled.

12. (Currently Amended) A method for manufacturing an electroluminescent element, comprising formation of a film of a light emitting layer constituting the electroluminescent element by a printing method using an intaglio,

wherein the viscosity of the light emitting layer forming coating solution for forming the light emitting layer is 0.5 cP or more and 500 cP or less,

divisional coating of two or more colors of the light emitting layer forming coating solutions is possible,

at the time of forming two or more colors of the light emitting layers by the printing method, the coated part is covered with a protective material in a form of a film after solidifying all the light emitting layer forming coating solutions printed preliminarily, and then the subsequent light emitting layer forming coating solution is printed by the printing method using the intaglio.

13. (Previously Cancelled)

14. (Previously Cancelled)

15. (Previously Cancelled)

16. (Currently Amended) The method for manufacturing an electroluminescent element according to claim ~~[[13]]~~12, wherein the depth of a groove or a cell of the intaglio is in a range of 500 Å to 1 mm.

17. (Currently Amended) The method for manufacturing an electroluminescent element according to claim ~~[[13]]12~~, wherein a light emitting layer forming region of the intaglio is divided and formed into a plurality of cells.

18. (Currently Amended) The method for manufacturing an electroluminescent element according to claim ~~[[13]]12~~, wherein the total area of a group of the grooves or the cells on a printing plate is formed smaller than the area of the light emitting layer formed on a base material.